

**R865. Tax Commission, Auditing.**

**R865-3C. Corporation Income Tax.**

**R865-3C-1. Allocation of Net Income Pursuant to Utah Code Ann. Section 59-7-204.**

A. In general, the provisions of Section R865-6F-8 shall be applied to determine net income attributable to Utah for corporation income tax purposes.

B. If a corporation derives income from sources within this state, but does not maintain an office within this state from which sales are negotiated or effected, the gross receipts attributable to Utah shall include all receipts of the corporation for services performed within this state and for sales of goods delivered to this state or shipped to a purchaser within this state, regardless of the F.O.B. point or other conditions of the sales.

**KEY: taxation, corporation tax**

Effective: 6/21/95